

**IN THE DISTRICT COURT OF THE VIRGIN ISLANDS  
DIVISION OF ST. CROIX**

UNITED STATES OF AMERICA	)	CRIMINAL NO. 2016/ <u>21</u>
	)	
	)	INDICTMENT
v	)	
	)	Violations
1. JOANNE V. BENJAMIN,	)	Conspiracy to Defraud the United States
2. SYLVIA P. BENJAMIN,	)	18 U.S.C. §286
3. LYNELL HUGHES,	)	Theft of Government Property
4. THEMA LIVERPOOL,	)	18 U.S.C. §641
5. JACINTA A. GUSSIE,	)	Aggravated Identity Theft
6. INDICA GREENIDGE,	)	18 U.S.C §1028A(1)
7. NISHA BRATHWAITE,	)	
8. DARLEEN THOMPSON,	)	
9. NICOLETTE ALEXANDER and	)	
10. SHEBA RASHIDA YOUNG,	)	
	)	
<u>Defendants.</u>	)	

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THE GRAND JURY CHARGES THAT:

INTRODUCTION

At all times material to this indictment:

1. All defendants were friends or associates of one another. JOANNE V. BENJAMIN and SYLVIA P. BENJAMIN were sisters. JACINTA A. GUSSIE was the mother of THEMA LIVERPOOL. DARLEEN THOMPSON was JOANNE V. BENJAMIN's sister-in-law.
2. All defendants resided in the United State Virgin Islands and none of them were employed outside the territory.
3. Virgin Islands residents generally filed their tax returns with the Virgin Islands Bureau of Internal Revenue (BIR). The BIR did not have a system

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that allowed taxpayers to file tax returns electronically. Taxpayers signed and filed their tax returns by mail or physically with one of BIR's offices.

4. For the convenience of taxpayers and to expedite the processing of refunds, the Internal Revenue Service (IRS) had a system that permitted taxpayers to file returns electronically and to designate a bank or pre-paid debit card account for the deposit of refunds. Such returns could be filed from any computer anywhere with an Internet connection. An electronic filer was not required to sign the tax return. Instead, the filer would provide an identification number in lieu of a signature. The system permitted only one return to be filed for each taxpayer per year. Typically, IRS would process electronic returns within a few weeks of filing.

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**COUNT 1**  
**(Conspiracy to Defraud the United States)**

Paragraphs 1 through 4 above are re-alleged and incorporated herein by reference.

From January 2011 through July 2012, at St. Croix, in the District of the Virgin Islands and elsewhere, the defendants,

**JOANNE V. BENJAMIN, SYLVIA P. BENJAMIN, LYNELL HUGHES,  
THEMA LIVERPOOL, JACINTA A. GUSSIE, INDICA GREENIDGE,  
NISHA BRATHWAITE, DARLEEN THOMPSON, NICOLETTE ALEXANDER,  
SHEBA RASHIDA YOUNG**

and others known and unknown to the grand jury, knowingly and willfully entered an agreement with each other to defraud the United States, that is, the Internal Revenue Service, by obtaining and aiding to obtain the payment of false and fraudulent claims, as described below,

in violation of Title 18, United States Code, Section 286.

**THE SCHEME TO DEFRAUD THE GOVERNMENT AND STEAL FUNDS**

1. During the years 2011 and 2012 the defendants participated in a scheme to steal money from the United States treasury by fraudulently obtaining federal income tax refunds.
2. The scheme involved: a) the acquisition of personal identifying information (PII) of individuals (i.e. name, social security number and date of birth); b) the acquisition of bank account and prepaid debit card numbers for the deposit of falsely claimed refunds; c) the filing of tax returns with a designation of refunds to the acquired bank accounts or debit cards; and d) the withdrawal of illegal refund deposits. Each defendant participated in one or more of these phases.

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**AFFIRMATIVE ACTS TO DEFRAUD AND OBTAIN FALSE CLAIM PAYMENTS**

In furtherance of the scheme,

1. The defendants acquired PII for numerous individuals, some with and others, without their knowledge or consent.
2. The defendants caused income tax returns, for tax years 2010 and 2011, to be electronically filed in the individuals' names using their correct social security number and date of birth. However they falsified the income earned, tax withholding amount, credits, address, employer, occupation, and other information and thereby claiming refunds to which they were not entitled.
3. The defendants designated bank accounts or prepaid debit cards for receipt of the refunds. When they learned that certain income, withholding and credit amounts generated refund payments the defendants utilize those same numbers on multiple tax returns.
4. The defendants withdrew the deposited refunds, spent them using a debit card or transferred them to other accounts all for personal use.
5. As a result of the scheme, the defendants received hundreds of thousands of dollars in illegal tax refunds.

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**COUNTS 2 - 8**  
**(Theft of Government Money)**

Between January 2011 and October 2011 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**JOANNE V. BENJAMIN,**

while aided and abetted by others, did: a) steal United States currency, of the value of in excess of \$1,000.00 as described in the chart below, of the goods and property of the United States; and b) willfully and knowingly receive, conceal and retain stolen property of the United States, that is, United States currency of a value in excess of \$1,000.00 as described in the chart below, with intent to convert said property to her own use, Joanne V. Benjamin then knowing said property to have been stolen, to wit: by filing, and causing to be filed, false tax returns in the name of others, directing the refunds to be deposited in her bank account (i.e., 589-20-36915 at Bank of Nova Scotia re Counts 2 to 7 and 590-293499 at Banco Popular re Count 8) and withdrawing such funds,

<b>Count</b>	<b>Taxpayer Name Used</b>	<b>Tax Year</b>	<b>Refund Amount</b>	<b>Date of Refund Deposit</b>
2	Clifton Fahie	2010	\$2,854.00	09/16/11
3	Kendal Freeman	2010	\$6,626.00	09/16/11
4	Maxine Sheriff	2010	\$5,776.00	09/16/11
5	Kashawn Smith	2010	\$4,154.00	09/16/11
6	Leona Javois	2010	\$3,204.00	09/30/11
7	Simona Ogarro	2010	\$2,425.00	09/30/11
8	Reuben Allen	2010	\$3,995.00	10/14/11
	<b>Total</b>		<b>\$29,034.00</b>	

in violation of Title 18, United States Code, Section 641.



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**COUNTS 9 - 13**  
**(Aggravated Identity Theft)**

Between January 2012 and July 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**JOANNE V. BENJAMIN**

while aided and abetted by others, did knowingly use, without lawful authority, a means of identification of another person, that is, their name and social security number, during and in relation to a felony violation of 18 U.S.C. § 641, knowing that the means of identification belonged to another actual person, as detailed in the chart below, to wit: by filing and causing to be filed false tax returns in the name, and with the social security numbers, of others,

<b>Count</b>	<b>Taxpayer Name Used</b>	<b>Tax Year</b>	<b>Date Return Filed</b>
9	Rudolph Henry, Jr.	2011	01/17/12
10	Sherrymae James	2011	07/11/12
11	Sidone Lake	2011	01/17/12
12	Alberto Lawrence	2011	01/17/12
13	Othni Thomas	2011	01/17/12

in violation of Title 18, United States Code, Section 1028A(a)(1).

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**COUNTS 14 - 23**  
**(Theft of Government Money)**

From January 2011 to May 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**SYLVIA P. BENJAMIN,**

while aided and abetted by others, did: a) steal United States currency, of the value of in excess of \$1,000.00 as described in the chart below, of the goods and property of the United States; and b) willfully and knowingly receive, conceal and retain stolen property of the United States, that is, United States currency of a value in excess of \$1,000.00 as described in the chart below, with intent to convert said property to her own use, Sylvia P. Benjamin then knowing said property to have been stolen, to wit: by filing, and causing to be filed, false tax returns in her name and the name of others, directing the refunds to be deposited in her bank account (i.e., 190-11-0635 at Banco Popular re Cts 14-20, 23 and 589-2037595 at Bank of Nova Scotia re Cts 21, 22) and withdrawing such funds,

<b>Count</b>	<b>Taxpayer Name Used</b>	<b>Tax Year</b>	<b>Refund Amount</b>	<b>Date of Refund Deposit</b>
14	Yvonne Andrews	2010	\$7,538.00	09/30/11
15	Valborg Hansen	2010	\$4,179.00	9/30/11
16	Mauretta Hazel	2010	\$2,854.00	10/14/11
17	Augustin Jules	2010	\$2,854.00	10/14/11
18	Victor Sigrid	2010	\$2,854.00	10/14/11
19	Nakima Simmonds	2011	\$6,251.00	01/25/12
20	Sylvia Benjamin	2011	\$6,377.00	02/03/12
21	Maurtha Hazel	2011	\$3,122.00	02/14/12
22	Augustin Jules	2011	\$3,122.00	02/21/12
23	Shawki Thomas	2011	\$4,736.00	05/31/12
	<b>Total</b>		<b>\$43,887.00</b>	

in violation of Title 18, United States Code, Section 641.

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**COUNTS 24 - 30**  
**(Aggravated Identity Theft)**

From January 2012 to July 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**SYLVIA P. BENJAMIN**

while aided and abetted by others, did knowingly use, without lawful authority, a means of identification of another person, that is, their name and social security number, during and in relation to a felony violation of 18 U.S.C. § 641, knowing that the means of identification belonged to another actual person, as detailed in the chart below, to wit: by filing and causing to be filed false tax returns in the name, and with the social security numbers, of others,

<b>Count</b>	<b>Taxpayer Name Used</b>	<b>Tax Year</b>	<b>Date Return Filed</b>
24	Patricia Andrews	2011	01/17/12
25	Kamal Greenidge	2011	02/24/12
26	Augustin Jules	2011	01/31/12
27	Nakima Simmonds	2011	01/17/12
28	Maurtha Hazel	2011	01/30/12
29	Shawki Thomas	2011	02/26/12
30	Sigrid Victor	2010	10/06/11

in violation of Title 18, United States Code, Section 1028A(a)(1).



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**COUNTS 31 - 36**  
**(Theft of Government Money)**

From January 2011 to February 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**LYNELL HUGHES,**

while aided and abetted by others, did: a) steal United States currency, of the value of in excess of \$1,000.00 as described in the chart below, of the goods and property of the United States; and b) willfully and knowingly receive, conceal and retain stolen property of the United States, that is, United States currency of a value in excess of \$1,000.00 as described in the chart below, with intent to convert said property to her own use, Lynell Hughes then knowing said property to have been stolen, to wit: by filing, and causing to be filed, false tax returns in her name and the name of others, directing the refunds to be deposited in her bank account (i.e., 590-285042 at Banco Popular) and withdrawing such funds,

Count	Taxpayer Name Used	Tax Year	Refund Amount	Date of Refund Deposit
31	Brenda Lee Laudat	2010	\$2,854.00	09/16/11
32	Kareem Quildan	2010	\$2,854.00	10/21/11
33	Arkeisha Hughes	2011	\$4,846.00	01/27/12
34	Lynell Hughes	2011	\$10,829.00	01/27/12
35	Woolton G. Hughes	2011	\$2,959.00	02/08/12
36	Yurida Duke	2011	\$1,100.00	02/29/12
	<b>Total</b>		<b>\$25,442.00</b>	

in violation of Title 18, United States Code, Section 641.

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**COUNTS 37 - 46**  
**(Aggravated Identity Theft)**

From January 2012 to July 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**LYNELL HUGHES**

while aided and abetted by others, did knowingly use, without lawful authority, a means of identification of another person, that is, their name and social security number, during and in relation to a felony violation of 18 U.S.C. § 641, knowing that the means of identification belonged to another actual person, as detailed in the chart below, to wit: by filing and causing to be filed false tax returns in the name, and with the social security numbers, of others,

<b>Count</b>	<b>Taxpayer Name Used</b>	<b>Tax Year</b>	<b>Date Return Filed</b>
37	George Daley	2011	01/17/12
38	Yurida Duke	2011	02/02/12
39	Timmeika Evans	2011	01/29/12
40	Timmisha U. Evans	2011	01/31/12
41	Arkeisha Hughes	2011	01/19/12
42	Catherine Hughes	2011	01/17/12
43	Woolton G. Hughes	2011	01/26/12
44	Sheldon Isles	2011	01/17/12
45	Brenda Lee Laudat	2011	01/17/12
46	Euland Matthew	2011	05/05/12

in violation of Title 18, United States Code, Section 1028A(a)(1).

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**COUNTS 47 - 53**  
**(Theft of Government Money)**

From January 2011 to February 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**THEMA LIVERPOOL,**

while aided and abetted by others, did: a) steal United States currency, of the value of in excess of \$1,000.00 as described in the chart below, of the goods and property of the United States; and b) willfully and knowingly receive, conceal and retain stolen property of the United States, that is, United States currency of a value in excess of \$1,000.00 as described in the chart below, with intent to convert said property to her own use, Thema Liverpool then knowing said property to have been stolen, to wit: by filing, and causing to be filed, false tax returns in her name and the name of others, directing the refunds to be deposited in her bank account (i.e., 190-151854 at Banco Popular re Counts 47, 48, 50, 53 and First Bank 712-10-85752 re Cts 49, 51 and 52) and withdrawing such funds,

Count	Taxpayer Name Used	Tax Year	Refund Amount	Date of Refund Deposit
47	Gregory Charles	2011	\$2,596.00	01/30/12
48	Olivia Joseph	2011	\$11,852.71	02/01/12
49	Thema Liverpool	2011	\$6,404.00	02/01/12
50	Corinthia Abraham	2011	\$9,254.00	02/03/12
51	Edowin Poleon	2011	\$10,019.00	02/06/12
52	Estervina Benscombe	2011	\$10,254.00	02/07/12
53	Jill Cook	2011	\$2,596.00	02/08/12
	<b>Total</b>		<b>\$52,975.71</b>	

in violation of Title 18, United States Code, Section 641.



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**COUNTS 54 - 67**  
**(Aggravated Identity Theft)**

From January 2012 to July 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**THEMA LIVERPOOL**

while aided and abetted by others, did knowingly use, without lawful authority, a means of identification of another person, that is, their name and social security number, during and in relation to a felony violation of 18 U.S.C. § 641, knowing that the means of identification belonged to another actual person, as detailed in the chart below, to wit: by filing and causing to be filed false tax returns in the name, and with the social security numbers, of others,

Count	Taxpayer Name Used	Tax Year	Date Return Filed
54	Corinthia Abraham	2011	01/19/12
55	Melvine Adams, Sr.	2011	01/24/12
56	Estervina Benscombe	2011	01/19/12
57	Jill Cook	2011	01/18/12
58	Gregory Charles	2011	01/19/12
59	Shamari Elmes	2011	05/20/12
60	Darwin Heywood	2011	01/23/12
61	Olivia Joseph	2011	01/17/12
62	Cathy Jules	2011	01/30/12
63	Hyacinth Regis	2011	01/26/12
64	Edowin Poleon	2011	01/23/12
65	Asha Felix	2011	05/26/12
66	Ira Mercer	2011	05/26/12
67	Taqiyya Shabazz	2011	05/30/12

in violation of Title 18, United States Code, Section 1028A(a)(1).



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**COUNTS 68 - 71**  
**(Theft of Government Money)**

From January 2011 to February 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**JACINTA A. GUSSIE,**

while aided and abetted by others, did: a) steal United States currency, of the value of in excess of \$1,000.00 as described in the chart below, of the goods and property of the United States; and b) willfully and knowingly receive, conceal and retain stolen property of the United States, that is, United States currency of a value in excess of \$1,000.00 as described in the chart below, with intent to convert said property to her own use, Jacinta A. Gussie then knowing said property to have been stolen, to wit: by filing, and causing to be filed, false tax returns in the name of others, directing the refunds to be deposited in her bank account (i.e., 190-120185 at Banco Popular re Counts 68, 69, 71 and 65305316 at Bank of Nova Scotia re Count 70) and withdrawing such funds,

<b>Count</b>	<b>Taxpayer Name Used</b>	<b>Tax Year</b>	<b>Refund Amount</b>	<b>Date of Refund Deposit</b>
68	Gregory Charles	2010	\$2,854.00	09/30/11
69	Jill Cook	2010	\$2,533.11	09/30/11
70	Darille Gussie	2010	\$8,538.00	09/30/11
71	Shantelle Pierre	2011	\$5,578.00	02/17/12
	<b>Total</b>		<b>\$19,503.11</b>	

in violation of Title 18, United States Code, Section 641.

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**COUNTS 72 - 76**  
**(Aggravated Identity Theft)**

From September 2011 to July 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**JACINTA A. GUSSIE**

while aided and abetted by others, did knowingly use, without lawful authority, a means of identification of another person, that is, their name and social security number, during and in relation to a felony violation of 18 U.S.C. § 641, knowing that the means of identification belonged to another actual person, as detailed in the chart below, to wit: by filing and causing to be filed false tax returns in the name, and with the social security numbers, of others,

<b>Count</b>	<b>Taxpayer Name Used</b>	<b>Tax Year</b>	<b>Date Return Filed</b>
72	Jill Cook	2010	09/19/11
73	Jen Christmas	2011	01/17/12
74	George Bondieumaitre	2011	01/1/8/12
75	Darille Gussie	2011	01/17/12
76	Shantelle Pierre	2011	02/07/12

in violation of Title 18, United States Code, Section 1028A(a)(1).

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**COUNTS 77 - 86**  
**(Theft of Government Money)**

From January 2011 to February 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**INDICA GREENIDGE,**

while aided and abetted by others, did: a) steal United States currency, of the value of in excess of \$1,000.00 as described in the chart below, of the goods and property of the United States; and b) willfully and knowingly receive, conceal and retain stolen property of the United States, that is, United States currency of a value in excess of \$1,000.00 as described in the chart below, with intent to convert said property to her own use, Indica Greenidge then knowing said property to have been stolen, to wit: by filing, and causing to be filed, false tax returns in the name of others, directing the refunds to be deposited in her Banco Popular accounts (i.e., 191-253502 re Counts 77, 79, 80, 83, 85 and 591-40-7230 re Counts 78, 81, 82, 84, 86) and withdrawing such funds,

<b>Count</b>	<b>Taxpayer Name Used</b>	<b>Tax Year</b>	<b>Refund Amount</b>	<b>Date of Refund Deposit</b>
77	Nicole Benjamin	2010	\$6,626.00	09/23/11
78	Agnita Emmanuel	2010	\$8,538.00	09/23/11
79	Kiamaree Lang	2010	\$2,854.00	09/23/11
80	Vivian Mason	2010	\$8,888.00	09/23/11
81	Marcelina Augustin	2010	\$6,626.00	10/07/11
82	Suzana Concepcion	2010	\$6,626.00	10/07/11
83	Kendra Jeffers	2011	\$8,176.00	01/24/12
84	Jessica Ayala	2011	\$8,329.00	01/30/12
85	Elizabeth Felix	2011	\$9,254.00	02/01/12
86	Zita Laurencin	2011	\$9,254.00	02/01/12

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	<b>Total</b>		<b>\$75,171.00</b>

in violation of Title 18, United States Code, Section 641.



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**COUNTS 87 - 91**  
**(Aggravated Identity Theft)**

From January 2012 to July 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**INDICA GREENIDGE**

while aided and abetted by others, did knowingly use, without lawful authority, a means of identification of another person, that is, their name and social security number, during and in relation to a felony violation of 18 U.S.C. § 641, knowing that the means of identification belonged to another actual person, as detailed in the chart below, to wit: by filing and causing to be filed false tax returns in the name, and with the social security numbers, of others,

<b>Count</b>	<b>Taxpayer Name Used</b>	<b>Tax Year</b>	<b>Date Return Filed</b>
87	Jessica Ayala	2011	01/17/12
88	Elizabeth Felix	2011	01/18/12
89	Kendra Jeffers	2011	01/17/12
90	Zita Laurencin	2011	01/18/12
91	Deshawn Nelson	2011	01/18/12

in violation of Title 18, United States Code, Section 1028A(a)(1).

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**COUNTS 92 - 94**  
**(Theft of Government Money)**

From January 2011 to September 2011 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**NISHA BRATHWAITE,**

while aided and abetted by others, did: a) steal United States currency, of the value of in excess of \$1,000.00 as described in the chart below, of the goods and property of the United States; and b) willfully and knowingly receive, conceal and retain stolen property of the United States, that is, United States currency of a value in excess of \$1,000.00 as described in the chart below, with intent to convert said property to her own use, Nisha Brathwaite then knowing said property to have been stolen, to wit: by filing, and causing to be filed, false tax returns in the name of others, directing the refunds to be deposited in her account (i.e., No. 0449-6008777 at Bank of Novia Scotia re Counts 92, 93 and Card No. 410-4891327053442 re Count 94) and withdrawing such funds,

<b>Count</b>	<b>Taxpayer Name Used</b>	<b>Tax Year</b>	<b>Refund Amount</b>	<b>Date of Refund Deposit</b>
92	Rinel Ferdinand	2010	\$4,229.00	09/16/11
93	Alan Motta	2010	\$4,179.00	09/16/11
94	Nisha Brathwaite	2011	\$8,400.00	04/12/12
	<b>Total</b>		<b>\$16,808.00</b>	

in violation of Title 18, United States Code, Section 641.

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**COUNTS 95 - 97**  
**(Theft of Government Money)**

From January 2012 to June 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**DARLEEN THOMPSON,**

while aided and abetted by others, did: a) steal United States currency, of the value of in excess of \$1,000.00 as described in the chart below, of the goods and property of the United States; and b) willfully and knowingly receive, conceal and retain stolen property of the United States, that is, United States currency of a value in excess of \$1,000.00 as described in the chart below, with intent to convert said property to her own use, Darleen Thompson then knowing said property to have been stolen, to wit: by filing, and causing to be filed, false tax returns in her name and the name of others, directing the refunds to be deposited in her Bank of America account (i.e., No. 898-038-535979) and withdrawing such funds,

<b>Count</b>	<b>Taxpayer Name Used</b>	<b>Tax Year</b>	<b>Refund Amount</b>	<b>Date of Refund Deposit</b>
95	Darleen Thompson	2011	\$3,178.00	020/8/12
96	Chanel James	2011	\$4,497.00	06/06/12
97	Roxanne D. Lettsome	2011	\$2,632.00	06/06/12
	<b>Total</b>		<b>\$10,307.00</b>	

in violation of Title 18, United States Code, Section 641.



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**COUNTS 98 - 99**  
**(Aggravated Identity Theft)**

From January 2012 to July 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**DARLEEN THOMPSON**

while aided and abetted by others, did knowingly use, without lawful authority, a means of identification of another person, that is, their name and social security number, during and in relation to a felony violation of 18 U.S.C. § 641, knowing that the means of identification belonged to another actual person, as detailed in the chart below, to wit: by filing and causing to be filed false tax returns in the name, and with the social security numbers, of others,

Count	Taxpayer Name Used	Tax Year	Date Return Filed
98	Channel James	2011	05/29/12
99	Roxanne D. Lettsome	2011	05/26/12

in violation of Title 18, United States Code, Section 1028A(a)(1).



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**COUNTS 100 - 104**  
**(Theft of Government Money)**

From January 2011 to March 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**NICOLETTE ALEXANDER,**

while aided and abetted by others, did: a) steal United States currency, of the value of in excess of \$1,000.00 as described in the chart below, of the goods and property of the United States; and b) willfully and knowingly receive, conceal and retain stolen property of the United States, that is, United States currency of a value in excess of \$1,000.00 as described in the chart below, with intent to convert said property to her own use, Nicolette Alexander then knowing said property to have been stolen, to wit: by filing, and causing to be filed, false tax returns in the name of others, directing the refunds to be deposited in her Banco Popular account (i.e., 195-059963) and withdrawing such funds,

<b>Count</b>	<b>Taxpayer Name Used</b>	<b>Tax Year</b>	<b>Refund Amount</b>	<b>Date of Refund Deposit</b>
100	Akima Alguero	2010	\$4,117.00	10/07/11
101	Daniel Nicolas	2010	\$4,017.00	10/07/11
102	Akima Alguero	2011	\$3,159.00	02/03/12
103	Daniel Nicolas	2011	\$3,122.00	02/03/12
104	Reuben Allen	2011	\$3,122.00	03/07/12
	<b>Total</b>		<b>\$17,537.00</b>	

in violation of Title 18, United States Code, Section 641.

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**COUNTS 105 - 108**  
**(Aggravated Identity Theft)**

From January 2011 to July 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**NICOLETTE ALEXANDER**

while aided and abetted by others, did knowingly use, without lawful authority, a means of identification of another person, that is, their name and social security number, during and in relation to a felony violation of 18 U.S.C. § 641, knowing that the means of identification belonged to another actual person, as detailed in the chart below, to wit: by filing and causing to be filed false tax returns in the name, and with the social security numbers, of others,

Count	Taxpayer Name Used	Tax Year	Date Return Filed
105	Akima Alguero	2010	09/26/11
106	Akima Alguero	2011	01/26/12
107	Reuben Allen	2011	02/17/12
108	Daniel Nicholas	2011	01/26/12

in violation of Title 18, United States Code, Section 1028A(a)(1).

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**COUNTS 109 - 115**  
**(Theft of Government Money)**

From January 2011 to May 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**SHEBA RASHIDA YOUNG,**

while aided and abetted by others, did: a) steal United States currency, of the value of in excess of \$1,000.00 as described in the chart below, of the goods and property of the United States; and b) willfully and knowingly receive, conceal and retain stolen property of the United States, that is, United States currency of a value in excess of \$1,000.00 as described in the chart below, with intent to convert said property to her own use, Sheba Young then knowing said property to have been stolen, to wit: by filing, and causing to be filed, false tax returns in her name and the name of others, directing the refunds to be deposited in her Banco Popular accounts (i.e., 191-17-5048 re Counts 110 to 114, 116 and 590-293408 re Count 115), and withdrawing such funds,

Count	Taxpayer Name Used	Tax Year	Refund Amount	Date of Refund Deposit
109	Marcia Gumbs	2010	\$8,538.00	09/16/11
110	Carla Carrion	2010	\$5,172.00	09/16/11
111	Carmencita Bess	2010	\$2,854.00	09/23/11
112	Camille Francis	2010	\$2,854.00	10/14/11
113	Angela Sanes	2010	\$5,172.00	10/14/11
114	Sheba Young	2011	\$8,502.00	02/29/12
115	Kishamaria Byron	2011	\$3,994.00	05/23/12
	<b>Total</b>		<b>\$37,086.00</b>	

in violation of Title 18, United States Code, Section 641.



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**COUNTS 116 - 119  
(Aggravated Identity Theft)**

From January 2012 to July 2012 at St. Croix, in the District of the Virgin Islands and elsewhere, the defendant,

**SHEBA RASHIDA YOUNG**

while aided and abetted by others, did knowingly use, without lawful authority, a means of identification of another person, that is, their name and social security number, during and in relation to a felony violation of 18 U.S.C. § 641, knowing that the means of identification belonged to another actual person, as detailed in the chart below, to wit: by filing and causing to be filed false tax returns in the name, and with the social security numbers, of others,

Count	Taxpayer Name Used	Tax Year	Date Return Filed
116	Angela Sanes	2010	09/30/11
117	Camille Francis	2010	09/30/11
118	Kishamaria Byron	2011	05/15/12
119	Betty Young	2011	03/01/12

in violation of Title 18, United States Code, Section 1028A(a)(1).



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The Grand Jury returned a TRUE BILL

RONALD W. SHARPE  
UNITED STATES ATTORNEY


BY:



ALPHONSO G. ANDREWS, JR.  
Assistant U.S. Attorney

DISTRICT COURT OF THE VIRGIN ISLANDS: September 15, 2016

Returned into the District Court by Grand Jurors and filed.



GEORGE W. CANNON  
United States Magistrate